WHAT IS CLAIMED IS:

1	1. A panel comprising:			
2	at least one substrate layer having a polyester mat comprising acrylic			
3	polystyrene copolymer.			
1	2. The panel of claim 1 further comprising an outer coverstock			
2	layer and an adhesive layer for adhering the coverstock layer to the substrate.			
1	The monel of alaim 1 families accommising two additions			
1	3. The panel of claim 1 further comprising two additional			
2	substrate layers having polyester mats modified to have acrylic polystyrene			
3	copolymer.			
1	4. The panel of claim 1 wherein the panel is a headliner.			
1	5. The panel of claim 1 wherein the substrate layer comprises			
2	10% to 80% dry acrylic polystyrene copolymer by weight.			
1	6. The panel of claim 1 wherein the substrate layer comprises			
2	30% dry acrylic polystyrene copolymer by weight.			
1	7. The panel of claim 1 further comprising a fiber layer			
2	comprising dry acrylic polystyrene copolymer.			
1	8. The panel of claim 7 when the fiber layer comprises 10% to			
2	80% dry acrylic polystyrene copolymer by weight.			
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1	9. The panel of claim 7 wherein the fiber layer comprising 30%			
2	dry acrylic polystyrene copolymer by weight.			
1	10. A multi-layer panel comprising:			
2	at least one fiber layer having dry acrylic polystyrene copolymer; and			

3	at least one substrate layer having a polyester mat comprising dr			
4	acrylic polystyrene copolymer.			
1		11.	The multi-layer panel of claim 10 further comprising an outer	
2	coverstock layer and an adhesive layer for adhering the coverstock layer to the fiber			
3	layer.			
1		12.	The multi-layer panel of claim 10 wherein the substrate layer	
2	comprising 10% to 80% dry acrylic polystyrene copolymer by weight.			
1		13.	The multi-layer panel of claim 10 wherein the panel is a	
2	headliner.			
1		14.	A hardlings comprising	
			A headliner comprising:	
2	an outer coverstock layer;			
3	an adhesive layer;			
4	a fiber layer comprising dry acrylic polystyrene copolymer; and			
5	a substrate layer having a polyester mat comprising dry acrylic			
6	polystyrene c	opolym	er.	
1		15.	The headliner of claim 14 wherein the substrate layer	
2	comprises 10		•	
2	comprises 10	/0 IU 0U	% of dry acrylic polystyrene copolymer by weight.	
1		16.	The headliner of claim 14 wherein the fiber layer comprises	
2	10% to 80%	dry acry	ylic polystyrene copolymer by weight.	
1		17.	The headliner of claim 14 wherein the fiber layer comprises	
2	sisal fibers			
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1		18.	The headline of claim 14 wherein both the substrate layer and	
2.	the fiber laver	compr	ises 30% of dry acrylic polystyrene copolymer by weight	